

STATE OF MONTANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE TWO FISCAL YEARS ENDED JUNE 30, 2001

CFDA #	Federal Program Name	Finding #	Prior Audit Finding	Questioned Costs	Corrective Action	Initial Year of Finding	Comments
Various	AMLR 15.252 Capitalization Grants for State Revolving Funds 66.605 Performance Partnership Grants 66.458	4-5	Leave pool inadequacy	N/A	2	98-99	DEQ was unsuccessful in soliciting a statewide approach to leave pools and has prepared its own documentation to submit to its cognizant agency for approval. This documentation is currently being reviewed by DEQ management before submission.
Various	Food Stamps 10.551 State Adm Matching Grants for Food Stamps Temporary Assistance for Needy Families 10.561 Child Care & Development Block Grant 93.558 Foster Care – Title IV-E Medical Assistance Program 93.575 93.658 93.778	13-10	Inadequate procedures to prepare the Schedule of Expenditures of Federal Awards (SEFA)	N/A	2	96-97	Procedures for completing the SEFA are reviewed annually following the instructions provided by OBPP. Errors have continued to decline over the last 3 years.
Various	Food Stamps, Child Support Enforcement, SSDI, among others 10.551 10.557 10.558 10.561 84.126 93.560 93.563 93.568 93.575 93.667 93.778 96.001	13-11	Noncompliance with CMIA	N/A	2	96-97	The CMIA agreement has been reviewed and amended annually to continue improving DPHHS compliance with the draw schedules. Procedures are being developed to ensure daily draws are completed in compliance with the CMIA agreement and OMB A102.
Various	Food Stamps, Child Support Enforcement, SSDI, among others 10.551 10.561 10.557 10.558 10.567 84.126 93.044 93.045 93.558 93.563 93.568 93.575 93.596 93.658 93.667 93.775 93.777 93.778 93.959 93.994 96.001	2-1	Noncompliance with CMIA	N/A	2	98-99	The CMIA agreement has been reviewed and amended annually to continue improving DPHHS compliance with the draw schedules. Procedures are being developed to ensure daily draws are completed in compliance with the CMIA agreement and OMB A102.
Various	Medicaid Cluster 93.775 93.777 93.778	10-5	Verification of claims paid is inadequate	\$1,444,136	1	98-99	The overpayment has been recovered and returned to HCFA. The issue has been resolved to the satisfaction of the federal agency.
Various	Medicaid Cluster 93.775 93.777 93.778	10-6	Delays in contract negotiations resulted in extension of the contract terms.	N/A	1	98-99	PHHS modified the contract to clarify the timely filing guidelines. PHHS has not paid any claims to the contractor that exceeded the

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Various	Medicaid Cluster 93.775 93.777 93.778	10-9	Wrong Federal Medical Assistance Percentage (FMAP) Rates used	289,889	1	98-99	365-day timely filing limit. Although the accounting records reflected the wrong FMAP rates during this time period, the financial reporting staff used the correct rates on reports to the federal agency and in calculating and drawing Medicaid funds. PHHS has corrected the accounting records.
Various	Aging Cluster, Child Support Enforcement, among others 84.126 93.044 93.045 93.558 93.959 93.563 93.667 93.994	9-6	Noncompliance of federal reporting and level of effort requirements	N/A	2	98-99	General reporting requirements and documentation have been established. Procedures for completing specific federal reports are being developed when necessary.
Various	Supplemental for WIC 10.557 TANF 93.558 CSE 93.563 Child Care Cluster 93.575 Foster Care IV-E 93.658 Social Services Block 93.667 93.596	2-2	Noncompliance to CMIA	N/A	2	98-99	The CMIA agreement has been reviewed and amended annually to continue improving DPHHS compliance with the draw schedules. Procedures are being developed to ensure daily draws are completed in compliance with the CMIA agreement and OMB A102.
Various	Supplemental WIC 10.557 Maternal & Child Health Services Block Grant 93.994 Social Services Block Grant 93.667	2-3	Inability to ensure that eligible persons are receiving allowable federal aid	\$455,779 in FY 98 and \$462,615 in FY 99.	1	98-99	The A-133 audit of the subrecipient has been completed. The audit report indicated that the federal resources were spent appropriately and no refund to the federal program was required. The issue has been resolved to the satisfaction of the federal agency.
Various	Rehab Services 84.126 Aging Cluster 93.004 93.045 TANF 93.558 CSE –Title IV-E 93.563 Foster Care – Title IV-E 93.658 Medicaid Cluster 93.775 93.777 93.778	9-7	Noncompliance with federal regulations for review and analysis of data processing and system security issues for systems.	N/A	2	98-99	PHHS is currently compiling risk assessment documents for the various systems utilized by the agency.
Various	Aging Cluster 93.044 93.045 Foster Care Title IV-E 93.658	10-15	Reconciliation issues between subsystems (MMIS & CAPS) and the	N/A	2	98-99	Procedures for reconciling MMIS to SABHRS have been completed

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	Medicaid Cluster 93.775 93.777 93.778		primary accounting system.				and implemented for state fiscal years 2000 and 2001. PHHS is currently documenting the control procedures in place for ensuring the CAPS subsystem fully supports data transferred to the state accounting system. Risk areas will be identified and additional control procedures and reconciliations will be conducted as necessary.
Various	Supplemental for WIC 10.557 Food Distribution on Indian Reservations TANF 10.567 Medicaid Cluster 93.558 93.775 93.777 93.778	2-5	Inability to ensure that all transactions are in accordance with GAAP	N/A	2	98-99	DPHHS is working on developing an efficient and effective internal control system ensuring transactions are recorded appropriately.
Various	Medicaid Cluster 93.775 93.777 93.778	10-17	Loss of interest earnings to the state	N/A	1	98-99	PHHS has reviewed the collection procedures and made changes when appropriate to ensure efficient, accurate and timely processing.
Various	Aging Cluster 93.044 93.045 Foster Care Title IV-E 93.658	10-1	Production data security	N/A	1	98-99	Correction implemented – No corrective plan required.
Various	Aging Cluster 93.044 93.045 Foster Care Title IV-E 93.658	10-2	CAPS (a subsystem) does not report all service provider activity.	N/A	2	98-99	CAPS has the capability of accepting history only transactions. Annually the number of child welfare transactions processed external to CAPS amounts to approximately \$50,000 out of a budget of 5,000,000. Currently, PHHS is evaluating whether additional procedures are necessary for this immaterial amount of transactions.
Various	Aging Cluster 93.044 93.045 Foster Care Title IV-E 93.658	10-3	Inability to ensure accurate funding sources are processed.	N/A	2	98-99	The programming logic error has been identified and is confined to an area of funding activity that can be corrected using existing internal controls.
Various	Section 8 Tenant-Based Cluster 14.855 15.857	3-1	Noncompliance with OMB Circular A-133	N/A	1	98-99	Cash was reconciled for Fiscal Year 2000 by DOC.

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Various	Fish and Wildlife Cluster 15.605 15.611	4-2	Insufficient sub-grant monitoring and reporting	N/A	1	98-99	FWP has revised the language of their personal services contract to provide subrecipients with information necessary to identify subgrants that include federal funds and inform them of audit requirements for entities receiving federal funds.
Various	Fish and Wildlife Cluster 15.605 15.611	4-3	Employees do not allocate leave taken to projects where it is earned.	N/A	1	98-99	FWP has developed a time reporting policy, effective January 2000, which requires all employees to charge actual time worked to their projects. In order to equitably assign paid leave and fringe benefits, the department assessed a payroll additive rate to direct labor dollars on all US Fish & Wildlife grants.
Various	Fish and Wildlife Cluster 15.605 15.611	4-4	Expenditure understatement in FY 1998 and overstatement in FY 1999.	\$178,000	1	98-99	FWP reviewed FY01 expenditures in the Upland Game Bird account to ensure they were recorded in the correct fiscal year.
Various	Special Education Cluster 84.027 84.173	9-1	Inadequate maintenance of child count certifications for three years	N/A	1	98-99	Child count verification forms have been maintained by the Division of Special Education in accordance with Federal and State records retention policies.
Various	Various in the Research & Development Cluster	12-1	Noncompliance with subrecipient monitoring requirements	N/A	1	98-99	University personnel reviewed procedures to ensure compliance with the current OMB Circular A-133.
Various	R & D Cluster	11-1	Inaccurate federal reporting	N/A	1	96-97	This issue was resolved by the implementation of Banner at MSU. Grants and Contracts feeds directly to the finance module.
Various	R & D Cluster	12-3	Grant reports are not supported by accounting records	N/A	1	98-99	This issue was resolved by the implementation of Banner. Grants and Contracts feeds directly to the main finance module.
Various	R & D Cluster	12-4	Various violations of OMB Circulars A-110 and A-21.	N/A	1	98-99	MSU Bozeman resolved with cognizant agency. MSU restructured calculations to be in

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							compliance with OMB's. The tracking system developed in February 2000 at MSU Northern is still in effect. For both FY2000 and FY2001, salaried individuals in grant positions sign a time and effort certification indicating the percentage of time they spent on their grant(s). This corresponds to the amount that was paid by the grant to the individual. This tracking system is implemented for employees that are both funded by multiple sources that include grants or 100% grant funded. Actual time worked on grants for hourly and temporary positions is still captured when the payroll process are completed.
Various	Various CFDA #	12-2	Certain programs paid capped amounts for services	Greater than \$10,000	1	98-99	Department of Administration has billed and collected all service costs at established rates.
10.557	U.S. DEPARTMENT OF AGRICULTURE Special Supplemental Nutrition Program for WIC	13-1	Noncompliance with accounting policy	N/A	1	96-97	DPHHS has discussed the correct accounting transactions for rebate collections with the Department of Administration. The collections will continue to be recorded as expenditure abatements in the state accounting system and a receivable will be recorded at the end of each state fiscal year for the estimated collections owed. Procedures have been implemented to ensure the appropriate transactions are recorded at each state fiscal year end.
10.567	Food Distribution Program on Indian Reservations	13-12	Inadequate subrecipient monitoring procedures	\$4,158	1	96-97	Procedures are in place.
10.567	Food Distribution Program on Indian Reservations	2-4	Procedures regarding receipt of	N/A	1	98-99	The warehouse employees obtain a

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	Reservations		commodities were not followed.				signature from the receiver for each shipment. The warehouse has changed its processes to ensure that the warehouse drivers also sign for each shipment.
15.252	U.S. DEPARTMENT OF INTERIOR Abandoned Mine Land Reclamation (AMLR) Program	6-1	Inadequate subrecipient monitoring procedures	N/A	1	96-97	DEQ has developed A-133 compliant procedures to monitor subrecipients.
15.252	AMLR	4-1	Federal cash draw procedures (CMIA) not followed	N/A	1	98-99	DEQ has implemented this recommendation of requesting AMLR cash in accordance with the state/federal cash management agreement.
17.249	U.S. DEPARTMENT OF LABOR Employment Services & Job Training	5-1	Charging 100% of the termination costs to the federal program	11,857	1	98-99	The indirect cost rate that was negotiated between the U.S. Department of Education and this office for FY2002-2004 includes payments for unused leave, and we are making payments for unused leave from the indirect cost pool.
20.205	U.S. DEPARTMENT OF TRANSPORTATION Highway Planning & Construction	9-1	Inadequate subrecipient monitoring procedures	N/A	2	96-97	MDT has informed staff responsible for federal programs of the requirement to modify contract language to comply with OMB Circular A-133. There has not been any follow up to verify compliance
20.205	Highway Planning & Construction	9-3	Noncompliance with CMIA	N/A	1	96-97	MDT worked with the Department of Administration to establish procedures to comply with the recommendations made by the Legislative Audit Division.
20.205	Highway Planning & Construction	6-1	Inadequate subrecipient monitoring procedures	N/A	2	98-99	The Research Section of MDT has implemented procedures to review the audit reports of the universities participating in the LTAP Program. Offices responsible for federal

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							programs have been informed of the requirement for contract language to comply with OMB Circular A-133. The department develops a comprehensive list of funds subgranted to other agencies. This list is a supplement to the Schedule of Economic Assistance that is submitted annually. MDT worked with the Department of Administration to establish procedures to comply with the recommendations made by the Legislative Audit Division.
20.205	Highway Planning & Construction	6-2	Noncompliance with CMIA	N/A	1	98-99	
47.076	NATIONAL SCIENCE FOUNDATION Education & Human Resources – Research & Development Cluster	7-1	The Mineral Education Program for Young Scholars award costs sharing was understated by \$13,438.	\$13,438	1	98-99	Cost sharing policies and procedures has been reviewed and clearly communicated to applicable personnel. Training has occurred on Missoula campus at several different times. Montana Tech of The University of Montana will be conducting training Fall 2001. For the grant in question, as of April 6, 1999, the principal investigator obtained written documentation from the industry partners to support \$27,000 in cost sharing.
66.458	U.S. ENVIRONMENTAL PROTECTION AGENCY Capitalization Grants for State Revolving Funds	8-2	Financial Status Reports have not been submitted to the federal oversight agency	N/A	1	98-99	DEQ has prepared and submitted all past due Financial Status Reports and will monitor deadlines to ensure timely submission. A list of all financial and operational reports that are due for each division has been created. This list will be utilized to track the timeliness of reports.
66.458	Capitalization Grants for State Revolving Funds	6-1	Inadequate subrecipient monitoring procedures	N/A	1	96-97	The Department has developed OMB Circular A-133 compliant

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							procedures to monitor subrecipients.
84.032	U.S. DEPARTMENT OF EDUCATION Student Financial Assistance Cluster	9-4	Insufficient review of lenders	N/A	2	98-99	Changes have been implemented. GSL received additional FTE to assist with out-of-state lender reviews.
84.048	Vocational Ed – Basic Grants to States	8-2	Noncompliance with CMIA	N/A	1	96-97	Changes have been implemented.
84.048	Vocational Ed – Basic Grants to States	9-2	Noncompliance with CMIA	N/A	1	98-99	Changes were implemented on 1/20/00.
84.048	Vocational Ed – Basic Grants to States	9-3	Subrecipient Monitoring	N/A	1	98-99	Changes were implemented as of March 15, 2000.
84.126	Rehabilitation Services- Vocational Rehabilitation Grants to States	9-8	Subsystem (AWACS) did not reconcile with the primary accounting system	N/A	2	98-99	PHHS is currently documenting the control procedures in place for ensuring the AWACS subsystem fully supports data transferred to the state accounting system. Risk areas will be identified and additional control procedures and reconciliations will be conducted as necessary.
	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
93.558	Temporary Assistance for Needy Family Program (TANF)	10-11	Overcharge of \$43,775 to AFDC and undercharge of same to TANF	\$43,775	1	98-99	No repayment is required. The issue has been resolved to the satisfaction of the federal agency.
93.560	Family Support Payments to States – Assistance Payments	3-1	Incorrect assistance payments	\$8,614	3	96-97	The DOC is no longer eligible to receive this financial assistance.
93.560	Family Support Payments to States – Assistance Payments	10-8	Inadequate procedures to record client eligibility history	\$356	1	96-97	Procedures and system changes have been implemented.
93.560	Family Support Payments to States – Assistance Payments	13-9	Unreconciled child support payment systems	N/A	2	96-97	CSED is continuing manual reconciliations on all cases reported as potentially containing overpayments
93.563	Child Support Enforcement Title IV-E	10-13	Inadequate procedures to ensure reconciliation between systems.	N/A	1	98-99	Procedures have been developed to reconcile the two systems. This process identified additional report need to complete the recommendation. Two additional reports have been requested to

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93.563	Child Support Enforcement Title IV-D	10-18	Possibility that subsystem (SEARCHS) incorrectly calculates child support payments.	N/A	1	98-99	assist in the CSED reconciliation of SEARCHS cash with SABHRS cash. Once programming resources are available, the report will be produced and CSED will be able to continue the analysis. The Child Support Enforcement Division has made numerous changes to SEARCHS since its inception in 1993 in order to cope with all the state and federal law changes. The division submitted a problem report to its system contractor to remove the enforcement fee beginning July 1, 1999. The contractor did this by capping the fee at \$0.00; the table will be fixed at a later time. The federal income tax withholding table (FWT) incorporates all IRS withholding tables except those with income over \$99,999. Currently, the division uses independent software for the guideline calculations when incomes exceed the amounts in the FWT. The issue has been resolved to the satisfaction of the federal agency.
93.658	Foster Care – Title IV-E	10-8	Inadequate procedures to record client eligibility history	N/A	1	96-97	Procedures and system changes have been implemented by PHHS.
93.658	Foster Care – Title IV-E	10-9	Inadequate reconciliation procedures from CAPS to state accounting system	N/A	2	96-97	PHHS is currently documenting the control procedures in place for ensuring the CAPS subsystem fully supports data transferred to the state accounting system. Risk areas will be identified and additional control procedures and reconciliations will be conducted as necessary.
93.658	Foster Care – Title IV-E	13-6	Ineffective procedures for accounting computer system reconciliation	N/A	2	96-97	PHHS is currently documenting the control procedures in place for

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93.658	Foster Care – Title IV-E	13-7	Inadequate separation of duties	N/A	1	96-97	ensuring the CAPS subsystem fully supports data transferred to the state accounting system. Risk areas will be identified and additional control procedures and reconciliations will be conducted as necessary. PHHS has reviewed the collection procedures and made changes when appropriate to ensure efficient, accurate and timely processing.
93.658	Foster Care – Title IV-E	10-2	Inappropriate production & data access to CAPS system	N/A	1	96-97	PHHS has limited the assess to the production change user number to 3 hours per day. The password for the user number must be obtained from a state employee and the changes to be made logged.
93.658	Foster Care – Title IV-E	10-4	Inadequate procedures to review & correct data entry process errors	N/A	1	96-97	A system trace is available allowing ISD to track all changes made by the production change user number. State staff have the ability to complete spot checks on the use of the production change user number. PHHS has procedures in place to correct processing errors in a timely manner.
93.658	Foster Care Title IV-E	10-14	Inadequate policies and procedures to ensure timely reconciliations between trust accounts and accounting records.	N/A	2	98-99	PHHS (through a contractor) completed a reconciliation of one months activity in the foster care trust accounts. The department is currently working on using the reconciliation technique to develop an ongoing timely procedure.
93.658	Foster Care – Title IV-E	3-1	Incorrect assistance payments	\$7,088	1	96-97	PHHS hired financial specialists to monitor compliance with grant eligibility. The department has requested a report from CAPs that will assist in the reconciliation process. Until this report is available

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93.778	Medical Assistance Program	13-1	Noncompliance with accounting policy	N/A	1	96-97	(est. Oct 2001) the department is performing a partial reconciliation between CAPS and SABHRS. CAPs has been modified to record the expenditures directly on the department's accounting records. The department still cannot release payments. This modification has been requested and is on CAPS change control. It is the number one priority, but there are several issues that need to be resolved before this can be implemented. Overall, the department has worked with and is continuing to work with DPHHS to streamline the foster care process. DPHHS has discussed the correct accounting transactions for drug rebate collections with the DOA. The collections will continue to be recorded as expenditure abatements in the state accounting system and a receivable will be recorded at the end of each state fiscal year for the estimated collections owed. Procedures have been implemented to ensure the appropriate transactions are recorded at each state fiscal year end.

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